

**Subject** Sales tax exemption for construction of a Maplewood fire station and emergency management center

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## Summary

Provides a refundable sales tax exemption on materials and supplies used in and equipment incorporated into construction of a new fire station and emergency management center in the city of Maplewood, provided the purchases occur after September 30, 2020, and before April 1, 2023. The exemption applies to all on-site infrastructure improvements as well. The tax is paid at the time of purchase and city must apply for a refund. Similar to the exemptions granted to a number of fire stations in the 2019 omnibus tax bill.